

GASB Update Seminar
Continuing Professional Education
North Carolina Office of the State Controller

- Date:** May 19, 2011
8:20 a.m. to 4:40 p.m.
- Location:** The McKimmon Conference and Training Center
N.C. State University
1101 Gorman Street
Raleigh, N.C. 27606
- Objective:** To provide an update of recent pronouncements and projects of the Governmental Accounting Standards Board (GASB) that will impact the State financial reporting entity and to discuss accounting for termination benefits. Additionally, a session on digital forensics and financial crimes will be included.
- Content:** 8:20 am to 2:40 pm (Galloway)
– GASB Update
Effective June 30, 2011:
– Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*
– Statement 59, *Financial Instruments Omnibus*
Effective June 30, 2013:
– Statement 60, *Accounting and Financial Reporting for Service Concession Arrangements*
– Statement 61, *The Financial Reporting Entity: Omnibus*
– Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*
Other current agenda projects
3:00 pm to 4:40 pm (Masucci)
– Digital Forensics and Financial Crimes
- Instructors:** Wesley Galloway, Project Manager, GASB
Giovanni Masucci, President, National Digital Forensics, Inc.
- CPE Credit Offered:** 8 hours
- Materials:** Will be available in advance on the OSC web page.
- Teaching Method:** Group study
- Lunch:** 12:00 p.m. - 1:00 p.m.
- Prerequisites:** Employed by State Agency or Institution
- Advance Preparation:** None
- Level:** Intermediate

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